

**CHAPTER 94**  
**PROPERTY TAX CREDIT FILING DEADLINES**  
*H.F. 318*

**AN ACT** relating to certain filing deadlines for property tax credits available to certain elderly, disabled, and low-income persons and credits for manufactured or mobile home taxes and including effective date and applicability provisions.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. [Section 425.20, subsection 2](#), Code 2023, is amended to read as follows:

2. A claim for credit for property taxes due shall not be paid or allowed unless the claim is filed with the county treasurer between January 1 and June 1, both dates inclusive, immediately preceding the fiscal year during which the property taxes are due. However, in case of sickness, absence, or other disability of the claimant, or if in the judgment of the county treasurer good cause exists, the county treasurer may extend the time for filing a claim for credit through ~~September 30 of the same calendar year~~ March 31 of the fiscal year during which the property taxes are due. The county treasurer shall certify to the director of revenue on or before May 1 of each year the total amount of dollars due for claims allowed.

Sec. 2. [Section 435.22, subsection 4](#), paragraphs a, c, and e, Code 2023, are amended to read as follows:

a. A claim for credit for manufactured or mobile home tax due shall not be paid or allowed unless the claim is actually filed with the county treasurer between January 1 and June 1, both dates inclusive, immediately preceding the fiscal year during which the home taxes are due. However, in case of sickness, absence, or other disability of the claimant, or if in the judgment of the county treasurer good cause exists, the county treasurer may extend the time for filing a claim for credit through ~~September 30 of the same calendar year~~ March 31 of the fiscal year during which the home taxes are due. The county treasurer shall certify to the director of revenue on or before ~~November 15~~ May 1 each year the total dollar amount due for claims allowed.

c. In case of sickness, absence, or other disability of the claimant or if, in the judgment of the director of revenue, good cause exists and the claimant requests an extension, the director may extend the time for filing a claim for credit or reimbursement. However, any further time granted shall not extend beyond ~~December 31~~ June 30 of the fiscal year in which the claim was required to be filed home taxes are due. Claims filed as a result of this paragraph shall be filed with the director who shall provide for the reimbursement of the claim to the claimant.

e. The amounts due each county shall be paid by the department of revenue on ~~December~~ June 15 of each year, drawn upon warrants payable to the respective county treasurers. The county treasurer in each county shall apportion the payment in accordance with [section 435.25](#).

Sec. 3. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Sec. 4. APPLICABILITY. This Act applies to taxes due and payable in fiscal years beginning on or after July 1, 2023.

Approved May 26, 2023